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# Quality service

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# Quality FROM THE DESK OF JOHN W. QUEENAN Service

*In a professional organization such as ours, success is built on a reputation for quality service.*

*A reputation for quality service is never fully earned—it is always being earned.*

These thoughts are old as the hills and we are likely to take them for granted. That would be a mistake. To each of us they have a vital, continuing significance.

You and I can share a sense of pride in being part of an organization such as Haskins & Sells, achieving our objectives as we do through team efforts. But we must be careful that our pride does not lead us to complacency. We either constantly improve our ability to render quality service or lose ground that then is so difficult to regain.

Improvements—in ourselves, and in technology and business methods—are not self-generating. They are created by people. People in our client organizations are creating these improvements, and they are demanding from us the quality service required to synchronize with their pace. We can meet that demand only if we have quality people on our staff who are constantly alert to opportunities for improving their competence.

The logical start in maintaining and improving the quality of our staff is in the selection of those we invite to come

with us. The selection must be a careful one, and it is important for the future of those selected and for the success of the entire organization that great effort be committed to this task.

Acquiring the best people is only the start of the job. Much as a manufacturer should not acquire quality metals and leave them in the yard to rust, we must not employ the best people and then let them stagnate. It is vital that raw material be processed; it is vital that we do everything possible to assist our people in their development.

I do not mean by this that we must spoon feed these mature men and women who come with us. We should, however, make available to them every reasonable opportunity to develop skills—broadly and in specialties—that will serve them and the Firm in the years to come. The strength of the Firm years from now will not be found in those who today are in our top positions. Our future strength will be found in those who have come with us recently and who, with guidance and encouragement, will become our leaders down the road.

## **Personal Attributes**

Let us consider the kind of individual whose association with us enables us to render quality service.

There are so many personal attri-

butes and so many valuable combinations of them that any attempt to define with exactness the kind of person to whom I refer would be futile. We can say, though, that he is a person who takes full advantage of opportunities offered and who, especially with encouragement, broadens and otherwise develops himself so that he can be counted on to take increasing responsibility with each passing year. He obtains a good grasp of the technical aspects of our work and has the inherent ability to perform effectively. He is a dependable, conscientious person, having a strong loyalty to the Firm, and he applies his ability in what we might describe as pure hard work. He is interested in the affairs of the Firm, its clients, and his community and, importantly, is impelled to use his education and experience to help others develop themselves too.

## **One Essential Characteristic**

Among these personal characteristics mentioned—and they are not intended to be all-inclusive—there is one that I cannot resist discussing. It is the one labeled “pure hard work.”

Pure hard work means getting in and digging. It means keeping your mind constantly moving over the significance of your assignment, making endless demands on your judgment, investigating

now rather than later, doing your research tonight so you will have the background for tomorrow's job. In supervision it means being with your staff in the client's office frequently and when needed (not just by telephone or otherwise in absentia); it means contributing your experience and knowledge to those less experienced. It means marshalling your findings for client conferences now and holding those conferences now instead of later. And in review, it means a searching investigation for evidence of satisfaction in all areas of significance; it means an intelligent, searching review of the financial statements, footnotes, and comments for satisfaction that the story is told as clearly as possible; and it means that all questions that arise in the review are cleared.

It seems to me there are too many potentially capable people in public accounting and in industry generally who do not progress because they do not apply themselves. They seem to move forward for a few years, reach a plateau, and do not develop beyond that point. Too many—even in their early years—seem to assume that future progress is inevitable or fall into thinking that further development requires too much effort. Or they look to a supervisor to see if they have done enough rather than deciding themselves wheth-

er they have or not. It is sad to see a man coasting. Potential—like gold on a desert island—is valueless unless used.

Lest anyone misunderstand, I hasten to add that my remarks about unused potential are by no means confined to any level or to any age bracket. Many times, the stalling point in development is at a level past the staff; many times, people in the management group assume they have made their mark and decide to rest on their oars.

#### **Persuasiveness and Courage**

There is another trait that intrigues me—the ability to persuade a client of the merit of a principle or form of presentation and to adopt it, when all the client's previous thinking has led him to a different conclusion. As professionals we must remain independent and have the courage to stay with a position because it is "right" even though it may be directly contrary to that of the client.

It requires no special skill to please a client—temporarily, at least—by agreeing to any principle or form of presentation he submits. Conversely, anyone can stubbornly insist on a one-way approach if good relations with clients are of no moment. But I admire the man who has the competence and integrity to turn out a good professional product in the face of strong resistance by the client and who, at the same time,

wins the respect and admiration of that client and continues to serve him. He wins that respect because, before reaching the final decision, he has patiently and thoroughly considered the arguments for all other possible decisions. The combination of personal traits that makes this kind of man is not too common, but I see evidence that enough of our people have this combination to make me feel quite comfortable about the future of the Firm.

#### **Satisfaction in a Fine Product**

I have given you my ideas on some attributes of the people we look for in Haskins & Sells. To bring these people together effectively requires the welding influence of good management, management that gives encouragement, that perceives each man's talents and helps channel them constructively, that sets highest standards of technical work and of administrative policy. But more than anything, best use of a man's talents requires his own understanding that they must be actively applied and his willingness to make the effort.

Quality service is rendered only through hard work, but creating a fine product is an extremely gratifying experience, and those who make the necessary effort gain true satisfaction. With the kind of team that holds to these standards, we render quality service.